

**Specification Amendments**

Please replace paragraph 0036 on page 16 with the following rewritten paragraph:

0036        Alternatively, the etching stop layer 28 may include silicon nitride and the ARC 26 may include silicon oxynitride. In another embodiment, the ARC 26 may include titanium nitride. The first and second ARC layers (ARC layers 25 and 26) may be selected from the group consisting of silicon oxynitride and titanium nitride.